

JOURNAL

	DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE		
					DEBIT	CREDIT	DEBIT	CREDIT	
1	19.. Nov.	2 Rent Expense	C231	6160	125000				1
2		2 Utilities Expense	C232	6190	17300				2
3		3 Clemco Leather Co.	P73	220					3
4		4 Norwood Supply	C233	230					4
5		5 Linda Geyer	R96	130				45580	5
6		6 John Lance	S72	140			76320		6
7		6 Clemco Leather Co.	C234	220					7
8		7 ✓	T7	✓					8
9		9 Rusch Leather Goods	C235	240					9
10		10 Darlene Ames	R97	110				89040	10
11		13 Blair Leather Products	C236	210					11
12		13 Clemco Leather Co.	C237	220					12
13		14 Blair Leather Products	P74	210					13
14		14 ✓	T14	✓					14
15		16 Amy Hymes, Drawing	C238	3120	100000				15
16		16 Kara Morey, Drawing	C239	3140	100000				16
17		17 Miscellaneous Expense	C240	6140	8000				17
18		17 Matt Dinan	S73	120			72080		18
19		20 Advertising Expense	C241	6110	26700				19
20		21 Rusch Leather Goods	P75	240					20
21		21 ✓	T21	✓					21
22		23 John Lance	R98	140				143630	22
23		24 Amy Hymes, Drawing	M38	3120	13800				23
24		Purchases		5110		13800			24
25		26 Supplies—Office	C242	1150	8300				25
26		27 Norwood Supply	P76	230					26
27		28 ✓	T28	✓					27
28		28 Supplies—Store	C243	1160	10600				28
29		30 Darlene Ames	S74	110			63070		29
30		30 ✓	T30	✓					30
31		30 Totals			409700	13800	211470	278250	31
32					(✓)	(✓)	(1130)	(1130)	32

	SALES CREDIT	SALES TAX PAYABLE CREDIT	ACCOUNTS PAYABLE		PURCHASES DEBIT	CASH		
			DEBIT	CREDIT		DEBIT	CREDIT	
1							125000	1
2							17300	2
3				113600	113600			3
4			198500				198500	4
5						45580		5
6	72000	4320						6
7			318000				318000	7
8	364000	21840				385840		8
9			289000				289000	9
10						89040		10
11			236000				236000	11
12			113600				113600	12
13				269000	269000			13
14	413000	24780				437780		14
15							100000	15
16							100000	16
17							8000	17
18	68000	4080						18
19							26700	19
20				372000	372000			20
21	396000	23760				419760		21
22						143630		22
23								23
24								24
25							8300	25
26				293000	293000			26
27	428000	25680				453680		27
28							10600	28
29	59500	3570						29
30	84000	5040				89040		30
31	1884500	113070	1155100	1047600	1047600	2064350	1551000	31
32	(4110)	(2120)	(2110)	(2110)	(5110)	(1110)	(1110)	32